

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 58-23

September 2, 1958

## WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT RECIPROCATING COUNTRIES

Proprietors of industrial alcohol bonded warehouses,  
internal revenue bonded warehouses, bonded  
wine cellars, breweries, export storage, and  
others concerned:

**Purpose.** The purpose of this industry circular is to announce the addition of El Salvador to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

**Background.** Under the provisions of section 309 of the Tariff Act of 1930, as amended, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended in respect of aircraft registered in a foreign country only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

In addition to those countries listed in Industry Circular No. 58-15 of July 22, 1958, the Secretary of Commerce has found and has advised the Secretary of the Treasury that the country of El Salvador extends to aircraft registered in the United States and engaged in foreign trade, privileges substantially reciprocal to those given aircraft registered in such foreign country and engaged in foreign trade.

**Complete List of Foreign Countries.** The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930, as amended, may be extended, is as follows:

Australia	Costa Rica	Germany, Federal	Netherlands
Bahama Islands	Denmark	Republic of	Nicaragua
Belgium	Dominican Republic	Israel	Norway
Bermuda	Ecuador	Italy	Peru
Brazil	El Salvador	Japan	Spain
Canada	France	Lebanon	Sweden
		Mexico	Switzerland
			United Kingdom

**Inquiries.** Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

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